

# SAMPLE: GENERAL OPERATING SUPPORT BUDGET

Disclaimer: the budget below is an example of a clear budget format - to be used by grant applicants for learning purposes only. The amounts or itemizations given here in no way indicate or suggest ICA recommendations for appropriate or acceptable expenditure or income amounts.

Organization: **XYZ ARTS COUNCIL**  
 Fiscal Year Dates: **July 1 – June 30**

Federal Tax ID#: **00-0000000**

<b>EXPENSES</b>	<b>Past Fiscal Year (actual)</b>	<b>Past Fiscal Year (actual)</b>	<b>Past Fiscal Year (actual)</b>	<b>Current Fiscal Year (estimated)</b>	<b>Next Fiscal Year (projected)</b>
<b>Staff (salary &amp; benefits)</b>					
Administrative (1.0 FTE)	\$24000	\$24500	\$24750	\$26900	\$28000
Artistic Director (.5 FTE)	\$14500	\$14500	\$14500	\$15000	\$15500
<b>Outside Fees &amp; Services</b>					
Guest Artists' Fees	\$72000	\$73500	\$72427	\$68000	\$73000
Consultant, planning	\$1500	\$1500	\$1500	*\$0	\$1500
<b>Production Expenses</b>					
Lighting/Sound Services	\$8500	\$8500	\$8500	\$7500	\$8000
Stage Crew	\$850	\$850	\$850	\$750	\$800
Piano Tuning	\$150	\$150	\$150	\$250	\$200
Royalties	\$250	\$250	\$250	\$300	\$250
Security Service	\$0	\$0	\$0	**\$1000	\$1000
<b>Space / Facilities</b>					
Hall Rental	\$1300	\$1600	\$1500	\$1250	\$1500
Janitorial Services	\$500	\$500	\$500	\$500	\$500
<b>Travel / Lodging</b>					
Guest Artists Travel	\$2000	\$2300	\$2250	***\$1000	\$1000
Guest Artists Lodging	\$1250	\$1250	\$1250	\$1500	\$1500
<b>Marketing / Promotion</b>					
Graphic Design	\$2050	\$2050	\$2050	\$1750	\$2000
Printing	\$2950	\$2950	\$2950	\$3250	\$3000
<b>Other Operating Expenses</b>					
Fund Raising	\$1050	\$1050	\$1050	****\$5000	\$5000
Phone/Postage	\$3250	\$3250	\$3250	\$3000	\$3500
Supplies/Materials	\$250	\$250	\$250	\$200	\$250
Taxes	\$100	\$100	\$100	\$100	\$100
<b>TOTAL CASH EXPENSES:</b>	<b>\$136450</b>	<b>\$139050</b>	<b>\$138077</b>	<b>\$137250</b>	<b>\$146600</b>

**CAPITAL EXPENDITURES:**

    New piano \$15000

(Complete this info if applicable)

<b>CASH RESERVE:</b>	\$20896	\$21375	\$21410	\$21533	\$22283
<b>ACCUMULATED DEBT:</b>					
<b>CAPITAL CAMPAIGN GOALS:</b>					
<b>ENDOWMENT GOALS:</b>				\$25000	\$50000

**Notes: (provide when expenses or income vary more than 25% from one year to the next)**

- \* Consultant hired every-other-year to help with strategic planning.
- \*\* Private security now required for use of facility (new policy).
- \*\*\* More emphasis on presenting local artists results in lower travel costs.
- \*\*\*\* Membership campaign launched

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<b>INCOME</b>	<b>Past Fiscal Year (actual)</b>	<b>Past Fiscal Year (actual)</b>	<b>Past Fiscal Year (actual)</b>	<b>Current Fiscal Year (estimated)</b>	<b>Next Fiscal Year (projected)</b>
<b>Admissions</b>					
Season Ticket Sales	\$34510	\$34510	\$34510	\$34000	\$33000
Single Ticket Sales	\$25490	\$25490	\$25490	\$26000	\$27000
<b>Contracted Services</b>					
Performances	\$12700	\$12700	\$12700	\$12000	\$13000
Workshops / Classes	\$2300	\$2300	\$2300	\$3000	*\$7000
<b>Contributions</b>					
Corporate Sponsorships	\$2000	\$2000	\$2000	\$2500	\$3000
Individual	\$11500	\$11500	\$11500	\$10000	\$12000
Board Members	\$4500	\$4500	\$4500	\$5000	\$5000
<b>Foundation Grants</b>	\$15050	\$15050	\$15050	\$15000	\$12500
<b>Government Support</b>					
Federal	\$5000	\$5000	\$5000	**\$0	\$0
State (includes ICA)	\$7500	\$7500	\$7500	\$5500	\$5500
City/County	\$0	\$0	\$0	***\$5000	\$5000
<b>Other Revenue</b>					
Memberships	\$11050	\$11050	\$11050	\$14000	\$17000
Concessions/sales	\$3250	\$3250	\$3250	\$3000	\$3500
Special Events	\$3350	\$3350	\$3350	\$3000	\$3500
Interest Earned					
<b>TOTAL CASH INCOME:</b>	<b>\$138200</b>	<b>\$138200</b>	<b>\$138200</b>	<b>\$138000</b>	<b>\$147000</b>

**Income Notes:** (provide when income items vary more than 25% from one year to the next)

- \* Indicates board desire to focus on workshops and classes in coming year.
- \*\* One-time federal grant opportunity.
- \*\*\* City has dedicated these annual funds to the organization for foreseeable future.

### **GOS BUDGET HINTS:**

- Do not include income or expenses that are part of your organization's capital budget.
- Expenses for the past fiscal year should be actual costs, supported by certified financial statements.
- Include numbers of full-time employees (FTE) of staff.
- When income and expenses vary more than 25% in specific line items from one year to the next, include one additional page explaining the increase or decrease, and reference the categories.
- If your organization ran a deficit last fiscal year, or expect to do so this fiscal year, provide an attachment to the budget that explains your organization's strategy for rectifying the deficit.
- For more information, see the budget section in the grant category application instructions.